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ఆంధ్ర ప్రదేశ్ రాజ పత్రము
RULES SUPPLEMENT TO PART-I
EXTRAORDINARY
OF
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

No. 41] HYDERABAD, THURSDAY, OCTOBER 7, 2010.

NOTIFICATIONS BY GOVERNMENT

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TRANSPORT, ROADS & BUILDINGS DEPARTMENT

(TR. I)

AMENDMENTS TO THE ANDHRA PRADESH MOTOR VEHICLES
TAXATION RULES 1963.

*[G.O.Ms.No. 138, Transport, Roads & Buildings (TR.I),
4th October, 2010.]*

In exercise of the powers conferred by Section 16 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (Andhra Pradesh Act 5 of 1963), the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Motor Vehicles Taxation Rules, 1963 issued in G.O.Ms.No.600, Home (Tr.II) Department, dated the 25th March, 1963 and as amended from time to time.

[1]

G-704.

AMENDMENT

In the said rules:-

I. after rule 6, the following shall be inserted namely:-

“Rule 6-A. Assessment of the Additional Tax payable under Section 3-A of the Andhra Pradesh Motor Vehicles Taxation Act, its payment and recovery:-

- (1) When a motor vehicle is found misused or used not in accordance with the purpose for which the vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling of in another category or class, the Licensing Officer of the jurisdiction in which it was found or the Licensing Officer on whose rolls the vehicle stands registered shall issue or cause to be issued a notice to the registered owner or the permit holder or person in control of the vehicle, as the case may be, to show cause and explain as to why additional tax as mentioned in the notice shall not be levied and collected from him duly giving him at least seven days time to submit his reply.
- (2) (a) After the receipt of the reply from the registered owner or the permit holder or the person in control of the vehicle, the Licensing Officer should after perusal of the records concerned and after making such enquiry, as deemed fit in the facts and circumstances of the case, shall decide, whether or not additional tax is leviable under Section 3-A of the Andhra Pradesh Motor Vehicles Act, 1963. If no additional tax is leviable based on the facts of the case, no further action shall be taken. If it is decided that additional tax is leviable, demand notice shall be issued to the registered owner or the permit holder or the person in control of the vehicle as the case may be, directing him to pay the additional tax stated in the demand notice within “10” days from the date of receipt of the said notice.
- (b) If no reply is received from the registered owner or permit holder or person in control of the vehicle to the notice issued to show cause, it should be construed that he has no explanation to offer and further action based on the facts and merits of the case shall be taken.

- (3) If the registered owner or the permit holder or the person in control of vehicle, as the case may be, requests the Licensing Officer to give him an opportunity of being heard, it shall be given and only after the hearing, decision shall be taken whether demand should be raised or not.
- (4) The additional tax proposed to be levied in the Show Cause Notice issued as per sub-rule (1) of this rule or levied in the Demand Notice issued as per sub-rule (1) of this rule shall be a sum equal to the difference of amount between the tax already levied and collected and the tax, which shall be leviable in respect of such vehicle falling in another category.
- (5) The additional tax demand shall be paid within the time stipulated in the form of a Demand Draft drawn in favour of the Secretary, RTA concerned or in any manner as prescribed in the Rules.
- (6) If the additional tax demanded is not paid within the stipulated time, penalty shall be leviable by the Licensing Officer at the rates specified below:

i) After '10' days and within 30 days from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.	Not exceeding 50% of the additional tax demanded.
ii) After 30 days and within 60 days from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.	Not exceeding 100% of the additional tax demanded.
iii) After 60 days and above from the date of receipt of the demand notice by the registered owner or the permit holder or the person in control of the vehicle.	Not exceeding 200% of the additional tax demanded.

- (7) Arrears of additional tax and penalty, if any, shall be recovered as provided under section 7 of Andhra Pradesh Motor Vehicle Taxation Act, 1963".

- (1) in sub-rule (1) in rule 15:-
- (i) after the words “an order of levy”, the expression “**of additional tax imposed under Section 3-A or an order of levy**” shall be inserted.
 - (ii) in the first proviso, after the words “an order of levy”, the expression “**of additional tax imposed under Section 3-A or an order of levy**” shall be inserted.
 - (iii) in the second Proviso, after the words “an order of Levy”, the expression “**of additional tax imposed under Section 3-A or an order of Levy**” shall be inserted.
- (2) In sub-rule (2), for the words “a treasury challan for Rupees twenty towards fees”, the words “**Demand Draft or challan for Rupees Two Hundred towards fees**” shall be substituted.

S.P. SINGH,

Principal Secretary to Government.

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